



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Chris Kandalepas  
DOCKET NO.: 18-49690.001-R-1  
PARCEL NO.: 03-07-302-004-0000

The parties of record before the Property Tax Appeal Board are Chris Kandalepas, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$9,223  
**IMPR.:** \$14,285  
**TOTAL:** \$23,508

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a favorable administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1-story dwelling of frame exterior construction with 768 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a full unfinished basement and a 2-car garage. The property has a 52,708 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

The appellant, through counsel, marked contention of law and assessment inequity as the bases of the appeal. However, no contention of law was raised.

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<sup>1</sup> The subject's property characteristics were gleaned from evidence provided by the appellant. The parties disagree on the subject's dwelling size, however this discrepancy will not affect the Board's decision.

In support of its contention of the correct assessment, the appellant submitted information on four equity comparables that are located in the same neighborhood code as the subject property. The comparables are improved with class 2-02 dwellings of frame, masonry or frame and masonry exterior construction that range in size from 716 to 927 square feet of living area and in age from 62 to 85 years old. Three comparables each have an unfinished full basement and one comparable has a concrete slab foundation. One comparable has central air conditioning, one comparable has one fireplace and two comparables have either a 1-car or a 2-car garage. These properties have improvement assessments ranging from \$13,317 to \$16,547 or from \$16.05 to \$18.60 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,768 or \$17.93 per square foot of living area.

The appellant reported that the total assessment for the subject property was \$32,636 with an improvement assessment of \$23,413 or \$30.49 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,774.<sup>2</sup> The subject property has an improvement assessment of \$20,233 or \$26.35 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables two of which are located in the same neighborhood code as the subject with one of these comparables located in the same village as the subject. The comparables are improved with either 1-story, 1.5-story or 2-story dwellings of frame or frame and masonry exterior construction that range in size from 720 to 1,849 square feet of living area and in age from 62 to 77 years old. Three comparables each have an unfinished full or partial basement and one comparable has a crawl space foundation. Two comparables each have central air conditioning, two comparables each have one fireplace and three comparables have either a 1.5-car or a 2-car garage. These properties have improvement assessments ranging from \$10,186 to \$26,977 and from \$14.15 to \$15.98 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The record contains eight comparables submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparable #4 due to its lack of a basement unlike the subject's unfinished full basement. The Board gives less weight to the

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<sup>2</sup> The parties disagree on the subject's assessment. The Board gives more weight to the board of review assessment since this was a direct appeal. This discrepancy will not affect the Board's decision.

board of review comparables #1, #3 and #4 due to their dissimilar locations from the subject under appeal. In addition, the Board gives less weight to the board of review comparable #2 due to its significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #3 which are relatively similar to the subject in location, age, dwelling size, and some features; however, two comparables are each older than the subject and lack a garage unlike the subject. The Board gives most weight to the appellant's comparable #1 which is most similar to the subject in age and dwelling size with a garage like the subject. These comparables have improvement assessments ranging from \$13,317 to \$16,547 and either \$18.51 or \$18.60 per square foot of living area. The subject's improvement assessment of \$23,413 or \$30.49 per square foot of living area falls above the range established by the best comparables in the record on an overall basis as well as above these assessments on a per square foot basis and is excessive. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 19, 2022



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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